

# **COMPONENT UNITS**

**This page is intentionally left blank.**

**FIRE PROTECTION DISTRICTS  
GENERAL PROPERTY TAX  
INSURANCE COMPANIES (STATE SHARED REVENUE)  
LOUISIANA REVENUE SHARING (STATE SHARED REVENUE)  
FIRE PROTECTION SERVICE CHARGE**

| DISTRICT NAME                        | FUND | DISTRICT NAME                               | FUND |
|--------------------------------------|------|---|------|
| District 1 Fire Protection District  | 701  | District 6 Fire Protection District         | 706  |
| St. George Fire Protection District  | 702  | Chaneyville Fire Protection District        | 707  |
| Brownsfield Fire Protection District | 703  | Pride Fire Protection District              | 708  |
| Central Fire Protection District     | 704  | Alsen–St. Irma Lee Fire Protection District | 709  |
| Eastside Fire Protection District    | 705  |   |      |

| REVENUE TYPE               | OBJECT |                                |
|----------------------------|--------|--------------------------------|
| Taxes                      | 411000 | General Property Tax           |
| Intergovernmental Revenues | 433200 | Insurance Companies            |
| Intergovernmental Revenues | 433300 | Louisiana Revenue Sharing      |
| Charges for Services       | 441802 | Fire Protection Service Charge |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE   | LOCAL   |
|---------|---|---|
| N/A     | Louisiana Constitution, 1974<br>Article 6, § 19<br>Article 7, § 18 (D)<br>Article 7, § 20 (A)<br>Article 7, § 26<br>Louisiana Revised Statutes:<br>47:2051<br>40:1502.1<br>22:346–347<br>Act 846 of the 2008 Legislature<br>Act 844 of the 1980 Legislature | Ordinances<br>14554, 11/25/08<br>14456, 08/13/08<br>14452, 07/23/08<br>14263-14265, 12/12/07<br>13851, 12/13/06<br>13474, 12/14/05<br>13154-13158, 12/08/04<br>10496, 10/25/95<br>9705–9707, 09/08/93<br>Resolutions<br>46581 & 46582, 10/22/08<br>45904-45905, 11/28/07<br>45855, 11/14/07<br>45539, 06/13/07<br>43645, 10/13/04<br>42983, 12/10/03<br>42226, 11/26/02<br>42095, 10/09/02<br>40512-40516, 09/13/00<br>40483, 08/23/00<br>39849 & 39850, 10/13/99 |

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State: General Property Taxes:** Article 6, Section 19 of the Louisiana Constitution of 1974 authorizes the creation of special districts; defines the powers of such districts; and grants to those districts such rights, powers, and authorities as it deems proper, including, but not limited to, the power of taxation. Article 7, Section 18 (D) of the Louisiana Constitution of 1974 authorizes each assessor to determine the fair market value of all property subject to taxation within their respective parish. Article 7, Section 20 (A) of the Louisiana Constitution of 1974, as amended by Act 844 of the 1980 Legislature, provides for a homestead exemption from state, parish, and special ad valorem taxes to the extent of \$7,500 of the assessed valuation. L.R.S. 47:2051 designates the sheriffs of the parishes to be ex-officio collectors who collect all parish and district taxes and have the same power to enforce the collection of parish taxes as of state taxes.

**Insurance Companies (State Shared Revenue):** L.R.S. 22:345 requires every foreign or alien insurer, other than a life insurer, that carries on business in the State of Louisiana to pay to the Commissioner of Insurance 2% of the fire insurance premiums collected by said company during the 12 months ending December 31 of

each year. **L.R.S. 22:343** and **L.R.S. 22:344** require every such insurer desiring to engage in or carry on business in the State of Louisiana to keep accurate records of and return to the state treasurer a just and true account of all premiums received from business in the state that insures property of all nature or description against loss or damage by fire during the year ending December 31. **L.R.S. 22:346** if the returns required are apparently fraudulent or dishonest, the commissioner of insurance shall investigate and collect the amount he finds due. **L.R.S. 22:347** provides for the disposition of the tax money. This section states that all money collected, except for an amount that goes to the Volunteer Firefighter Insurance Premium Fund, is to be credited to a special fund for distribution to the parishes. The state treasurer pays over to the treasurer of each parish governing authority the amount of money due as determined by the state treasurer. These funds are then allocated and paid by the governing authority to each regularly constituted fire department of the municipality or district, or active volunteer fire department certified by the parish governing authority, based on the population within the area served by the fire department.

**Louisiana Revenue Sharing (State Shared Revenue): Article 7, § 26** of the Louisiana Constitution of 1974 states that a minimum of \$90,000,000 will be allocated annually from the state general fund to the revenue sharing fund. **Act 846** of the 2008 Legislature provides for the distribution for state fiscal year 2008-09.

**Fire Protection Service Charge: L.R.S. 40:1502.1** authorizes the governing authority of any fire protection district to levy a service charge for fire protection after submitting the amount of such charge and its duration to the voters of the district. It also states that all service charge amounts reflected on the roll shall be subject to interest in the same manner as ad Valorem taxes.

**Local: General Property Taxes:** On November 25, 2008, the Metropolitan Council adopted the following property tax millages for the 2009 calendar year for the respective districts:

| <b>Fire Protection District</b>             | <b>Ordinance No.</b> | <b>Mills Levied</b>       |
|---|----------------------|---------------------------|
| District One Fire Protection District       | 14554                | 9.00                      |
| St. George Fire Protection District         | *                    | 4.00, 6.00, 1.25, 1.50    |
| Brownsfield Fire Protection District        | 14554                | 10.00, 5.00, 10.00        |
| Central Fire Protection District            | **                   | 10.00, 5.00               |
| Eastside Fire Protection District           | *                    | 10.00, 5.00, 7.50         |
| District 6 Fire Protection District         | *                    | 10.00, 10.00, 5.00, 15.00 |
| Chaneyville Fire Protection District        | 14554                | 10.00                     |
| Pride Fire Protection District              | 14554                | 10.00                     |
| Alsen–St. Irma Lee Fire Protection District | 14554                | 10.00, 4.97               |

\* During the meeting of September 8, 1993, the Metropolitan Council established Boards of Commissioners to be the governing bodies of these taxing districts and political subdivisions, effective January 1, 1994. **Ordinance 9705** referred to St. George Fire Protection District, **Ordinance 9706** to Eastside, and **Ordinance 9707** to District 6.

\*\* During the meeting of October 25, 1995, by **Ordinance 10496**, the Metropolitan Council established a Board of Commissioners to be the governing body of this taxing district and political subdivision, effective January 1, 1996.

*In accordance with these changes that established boards of commissioners, no ordinances are adopted relative to property taxes for these fire protection districts, and revenues are no longer recorded by the City-Parish.*

**District One Fire Protection District No. 1: Resolution 45855** adopted on November 14, 2007, authorized the levy and collection of a nine-mill property tax for a period of three years to provide funds for maintaining and operating the fire protection facilities of the District.

| <b>District One Fire Protection District No. 1</b> |              |             |             |
|--|--------------|-------------|-------------|
| Original 9.00 Mills                                |              |             |             |
| <i>Resolution 45855, 11/14/07</i>                  |              |             |             |
| <b>Tax Year</b>                                    | <b>Mills</b> | <b>Ord.</b> | <b>Date</b> |
| 2008   | 9.00         | 14264       | 12/12/07    |
| 2009   | 9.00         | 14554       | 11/25/08    |

**Brownsfield Fire Protection District No. 3: Resolution 42226** adopted on November 26, 2002, authorized the levy and collection of a special ten-year property tax of ten mills, for the purpose of paying the costs of developing, operating, and maintaining the fire protection facilities of the District. **Resolution 42983** adopted on December 10, 2003, authorized the levy and collection of a special ten-mill tax for a period of ten years, for the purpose of paying the costs of developing, operating, and maintaining the fire protection facilities of the District. **Resolution 45905** adopted on November 28, 2007, authorized the levy and collection of a special five-mill tax for a period of ten years, for the purpose of paying the costs of developing, operating, and maintaining the fire protection facilities of the District. This tax will commence in 2009 and will include the year 2018.

| <b>Brownsfield Fire Protection District No. 3</b> |   |       |          |  |       |          |   |       |          |
|---|---|-------|----------|--|-------|----------|---|-------|----------|
| Tax Year  | Original 10.00 Mills<br><i>Resolution 42983, 12/10/03</i> |       |          | Additional 5.00 Mills<br><i>Resolution 45905, 11/28/07</i> |       |          | Additional 10.00 Mills<br><i>Resolution 42226, 11/26/02</i> |       |          |
|   | Mills   | Ord.  | Date     | Mills  | Ord.  | Date     | Mills   | Ord.  | Date     |
| 2005  | 9.91  | 13156 | 12/08/04 | 5.00   | 13157 | 12/08/04 | 10.00   | 13158 | 12/08/04 |
| 2006  | 9.91  | 13474 | 12/14/05 | 5.00   | 13474 | 12/14/05 | 10.00   | 13474 | 12/14/05 |
| 2007  | 9.91  | 13851 | 12/13/06 | 5.00   | 13851 | 12/13/06 | 10.00   | 13851 | 12/16/06 |
| 2008  | 9.91  | 14263 | 12/12/07 | 5.00   | 14263 | 12/12/07 | 10.00   | 14263 | 12/12/07 |
| 2008*   | 8.70  | 14452 | 07/23/08 | 4.39   | 14452 | 07/23/08 | 8.78  | 14452 | 07/23/08 |
| 2008*   | 10.00   | 14456 | 08/13/08 | 5.00   | 14456 | 08/13/08 | 10.00   | 14456 | 08/13/08 |
| 2009  | 10.00   | 14554 | 11/25/08 | 5.00   | 14554 | 11/25/08 | 10.00   | 14554 | 11/25/08 |

\* In 2008 East Baton Rouge Parish was reassessed and all property tax millage rates were adjusted. During the meeting of August 13, 2008, the Metropolitan Council, with **Ordinance 14456**, adopted the increased ad valorem tax millage rates to be levied during 2008.

**Chaneyville Fire Protection District No. 8: Resolution 46582** adopted on October 22, 2008, authorized the levy and collection of a ten-mill property tax for a period of ten years to provide funds for maintaining and operating the fire protection facilities of the District.

| <b>Chaneyville Fire Protection District No. 7</b>         |       |       |          |
|---|-------|-------|----------|
| Original 10.00 Mills<br><i>Resolution 46582, 10/22/08</i> |       |       |          |
| Tax Year  | Mills | Ord.  | Date     |
| 2009  | 10.00 | 14554 | 11/25/08 |

**Pride Fire Protection District No. 8: Resolution 45904** adopted on November 28, 2007, authorized the levy and collection of a ten-mill property tax for a period of ten years to provide funds for maintaining and operating the fire protection facilities of the District.

| <b>Pride Fire Protection District No. 8</b>               |       |       |          |
|---|-------|-------|----------|
| Original 10.00 Mills<br><i>Resolution 45904, 11/28/07</i> |       |       |          |
| Tax Year  | Mills | Ord.  | Date     |
| 2008  | 10.00 | 14265 | 12/12/07 |
| 2009  | 10.00 | 14554 | 11/25/08 |

**Alsen/St. Irma Lee Fire Protection District No. 9: Resolution 46581** adopted on October 22, 2008, authorized the levy and collection of a five-mill property tax for a period of ten years to provide funds for maintaining and operating the fire protection facilities of the District. Additionally, **Resolution 43645** adopted on October 13, 2004, authorized the levy and collection of a ten-mill property tax for a period of ten years, also to provide funds for maintaining and operating the fire protection facilities of the District.

| Alsen/St. Irma Lee Fire Protection District No. 9 |   |       |          |  |       |          |
|---|---|-------|----------|--|-------|----------|
| Tax Year  | Original 10.00 Mills<br><i>Resolution 43645, 10/13/04</i> |       |          | Additional 5.00 Mills<br><i>Resolution 46581, 10/22/08</i> |       |          |
|   | Mills   | Ord.  | Date     | Mills  | Ord.  | Date     |
| 2005  | 9.94  | 13154 | 12/08/04 | 4.97   | 13155 | 12/08/04 |
| 2006  | 9.94  | 13474 | 12/14/05 | 4.97   | 13474 | 12/14/05 |
| 2007  | 10.00   | 13851 | 12/13/06 | 4.97   | 13851 | 12/13/06 |
| 2008  | 10.00   | 14263 | 12/12/07 | 4.97   | 14263 | 12/12/07 |
| 2008*   | 9.59  | 14452 | 07/23/08 | 4.77   | 14452 | 07/23/08 |
| 2008*   | 10.00   | 14456 | 08/13/08 | 4.97   | 14456 | 08/13/08 |
| 2009  | 10.00   | 14554 | 11/25/08 | 4.97   | 14554 | 11/25/08 |

\* In 2008 East Baton Rouge Parish was reassessed and all property tax millage rates were adjusted accordingly. During the meeting of August 13, 2008, the Metropolitan Council, with **Ordinance 14456** adopted the increased ad valorem tax millage rates to be levied during 2008.

**Fire Protection Service Charge:** In 1999, 2000 and 2007, the Metropolitan Council adopted the following resolutions to call for an election in order to authorize the collection of a service charge for ten years, up to a maximum of \$32, from the owners of each residential or commercial structure located within the respective fire districts for the purpose of fire protection services:

| Fire Protection District                    | Resolution No. | Date of Resolution |
|---|----------------|--------------------|
| District One Fire Protection District       | 45539          | 06/13/07           |
| St. George Fire Protection District         | 40516          | 09/13/00           |
| Brownsfield Fire Protection District        | 40512          | 09/13/00           |
| Central Fire Protection District            | 40483          | 08/23/00           |
| Eastside Fire Protection District           | 39849          | 10/13/99           |
| District 6 Fire Protection District         | 39850          | 10/13/99           |
| Chaneyville Fire Protection District        | 40515          | 09/13/00           |
| Pride Fire Protection District              | 40514          | 09/13/00           |
| Alsen–St. Irma Lee Fire Protection District | 40513          | 09/13/00           |

**Resolution 42095** of October 9, 2002, requires that the Chaneyville, Pride, and Alsen-St. Irma Lee Districts place their fire protection service charges on the property tax rolls beginning with the 2003 tax year, and that Brownsfield do the same beginning with the 2004 tax year.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** **General Property Tax:** Sheriff of EBR Parish (Contact Octave Anthaume, Tax Director, at 389-4817).  
**Insurance Companies (State Shared Revenue):** Treasurer of the State of Louisiana.  
**Louisiana Revenue Sharing (State Shared Revenue):** Finance Department–Accounting Division.  
**Fire Protection Service Charge:** Sheriff of EBR Parish.

**Transmittal:** **General Property Tax:** Remitted monthly to the Finance Department–Accounting Division.  
*Comments: Collections of the General Property Tax are cyclical in nature. Due to the payment deadline of December 31, the great majority of collections are made in November and December of each year.*  
**Insurance Companies (State Shared Revenue):** Remitted annually in June to the City-Parish Treasurer.  
**Louisiana Revenue Sharing (State Shared Revenue):** Remitted by the state in three installments during the year.  
**Fire Protection Service Charge:** The payments are collected and remitted by the Sheriff along with the property taxes.

**Comments:** Collections of the Fire Protection Service Charge are cyclical in nature. Due to the payment deadline of December 31, the great majority of collections are made in November and December of each year.

**DISTRIBUTION OF PROCEEDS:**

**Insurance Companies (State Shared Revenue):** Beginning in state fiscal year 1990–1991, a portion of the 2% fire insurance rebate collected by the state has been credited to the Volunteer Firefighter Insurance Premium Fund. The state treasurer then distributes the remainder of the fire insurance rebate to the parishes on the basis of the population of each parish. **L.R.S. 22:347** states that those regularly paid fire departments of any incorporated municipality, or fire and waterworks district in any unincorporated municipality, or active volunteer fire departments first receive an annual sum based upon the population within the geographical area serviced by that fire department, as follows:

| Population    | Amount  |
|---------------|---------|
| 1–2,500       | \$ 750  |
| 2,501–5,000   | \$1,000 |
| 5,001 or more | \$1,250 |

Additional funds are distributed to each parish based on the following population formula:

| Population       | Amount for each inhabitant |
|------------------|----------------------------|
| 24,000 or less   | \$ 0.34                    |
| 24,001–55,000    | .37                        |
| 55,001–100,000   | .40                        |
| 100,00– 250,000  | .44                        |
| 250,001–425,000  | .47                        |
| 425,001 and over | .50                        |

Any balance that remains after making the distributions as stated above is allocated on an equal per capita basis until all of the total collected funds are utilized. If, however, the total amount of the 2% tax collected on fire insurance premiums is less than the amount required to fully implement the formulas above, the amount collected is prorated equally among the formula categories by the state treasurer prior to distribution to each parish governing authority.

These funds are then in turn allocated and distributed by the City-Parish to each regularly constituted fire department of the municipality or active volunteer fire department certified by the parish governing authority, based on the population within the area serviced by each fire department. In order to determine the amount paid to each department, the following formula must be applied:

- (1) Total population served by all certified fire units of the parish divided into the total monies received by the parish equals the per capita available for distribution to certified local fire units.
- (2) Total population serviced by each certified local fire unit in the parishes multiplied by the per capita available as determined in (1) above equals the funds due each certified local fire unit in the parish.

Within 30 days of receipt of money, the City-Parish Treasurer is required to pay the fiscal representatives of the fire departments the amounts due them.

**Louisiana Revenue Sharing:** Louisiana Revenue Sharing funds are distributed on December 15, March 15, and May 15 to each parish on the basis of population and number of homesteads in that parish in proportion to population and number of homesteads throughout the state. These funds are distributed to the taxing districts in the parish to offset current losses due to homestead exemption.

**PAYOR OF TAX OR FEE:**

**General Property Taxes:** Owners of all taxable property, real and personal, within the limits of each representative fire protection district of East Baton Rouge Parish pays this tax to cover the expenses of operating and maintaining fire protection facilities in the fire district.

**Insurance Companies (State Shared Revenue):** Every foreign or alien insurer, other than a life insurer, engaging in or carrying on business in the State of Louisiana must pay this tax.

**Louisiana Revenue Sharing (State Shared Revenue):** The homestead exemption law in Louisiana provides that \$7,500 of assessed valuation on the home and residence of the taxpayer is exempt from the payment of certain state, parish, and special ad valorem property taxes and that such taxes will be paid out of the Louisiana Revenue Sharing funds.

**Fire Protection Service Charge:** All persons owning residential and commercial structures, whether occupied or unoccupied.

**COMPUTATION OF TAX OR FEE:**

**General Property Taxes:** The property tax is based on the approved number of mills on the dollar of assessed valuation of all taxable property, real and personal, within the limits of each fire protection district.

*Comments: Homeowners are allowed a \$7,500 exemption on all state, parish, and special ad valorem taxes. Details of assessment rates can be found under the "General Property Tax" item in the General Fund Section of this book.*

**Insurance Companies (State Shared Revenue):** The amount paid by the insurance companies is 2% of the amount of premiums received from any business that insures property of any nature or description against loss or damage by fire as shown by the insurer on the required return.

**Louisiana Revenue Sharing (State Shared Revenue):** The annual payment is equal to that percentage of 80% of the total fund (\$90,000,000) which is equal to the ratio which the population of the parish bears to the total state population plus an amount equal to that percentage of 20% of the total fund which is equal to the ratio which the number of homesteads in the parish bears to the total number of homesteads in the state. An act is passed each year during the Legislative Session that determines the distribution allocation. Act 846 of the 2008 Legislature provides for the distribution for state fiscal year.

**Fire Protection Service Charge: \$32** per annum per service unit is the maximum allowed.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

**General Property Taxes:** The millage levied for the districts is as follows:

| Fire District                               | 2005  | 2006  | 2007  | 2008  | 2009  |
|---|-------|-------|-------|-------|-------|
| District One Fire Protection District       | n/a   | n/a   | n/a   | 9.00  | 9.00  |
| St. George Fire Protection District         | 12.75 | 12.75 | 12.75 | 12.75 | 12.75 |
| Brownsfield Fire Protection District        | 24.91 | 24.91 | 24.91 | 24.91 | 25.00 |
| Central Fire Protection District            | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 |
| Eastside Fire Protection District           | 22.50 | 22.50 | 22.50 | 22.50 | 22.50 |
| District 6 Fire Protection District         | 40.00 | 40.00 | 40.00 | 40.00 | 40.00 |
| Chaneyville Fire Protection District        | n/a   | n/a   | n/a   | n/a   | 10.00 |
| Pride Fire Protection District              | n/a   | n/a   | n/a   | 10.00 | 10.00 |
| Alsen–St. Irma Lee Fire Protection District | 14.91 | 14.91 | 14.97 | 14.97 | 14.97 |

These property tax millages have expiration dates as follows:

| <b>Fire District</b>                                      | <b>Expiration Date</b> |
|---|------------------------|
| District One Fire Protection District (orig. 9.00)        | 2010                   |
| St. George Fire Protection District (orig. 4.00)          | 2013                   |
| St. George Fire Protection District (add'l 6.00)          | 2017                   |
| St. George Fire Protection District (add'l 1.25)          | 2011                   |
| St. George Fire Protection District (add'l 1.50)          | 2011                   |
| Brownsfield Fire Protection District (orig. 10.00)        | 2014                   |
| Brownsfield Fire Protection District (add'l 5.00)         | 2018                   |
| Brownsfield Fire Protection District (add'l 10.00)        | 2012                   |
| Central Fire Protection District (orig. 10.00)            | 2014                   |
| Central Fire Protection District (add'l 5.00)             | 2012                   |
| Eastside Fire Protection District (orig. 10.00)           | 2018                   |
| Eastside Fire Protection District (add'l 5.00)            | 2017                   |
| Eastside Fire Protection District (add'l 7.50)            | 2014                   |
| District 6 Fire Protection District (orig. 10.00)         | 2014                   |
| District 6 Fire Protection District (add'l 10.00)         | 2017                   |
| District 6 Fire Protection District (add'l 5.00)          | 2016                   |
| District 6 Fire Protection District (add'l 15.00)         | 2011                   |
| Chaneyville Fire Protection District (orig. 10.00)        | 2018                   |
| Pride Fire Protection District (orig. 10.00)              | 2017                   |
| Alsen–St. Irma Lee Fire Protection District (orig. 10.00) | 2015                   |
| Alsen–St. Irma Lee Fire Protection District (add'l 5.00)  | 2018                   |

**Louisiana Revenue Sharing (State Shared Revenue):** State revenue sharing is distributed based on the population and number of homesteads in the district relative to the following millage property tax:

| <b>Fire Protection District</b>      | <b>2005</b> | <b>2006</b> | <b>2007</b> | <b>2008</b> | <b>2009</b> |
|--------------------------------------|-------------|-------------|-------------|-------------|-------------|
| St. George Fire Protection District  | 4.00        | 4.00        | 4.00        | 4.00        | 4.00        |
| Brownsfield Fire Protection District | 9.91        | 9.91        | 9.91        | 9.91        | 9.91        |
| Central Fire Protection District     | 10.00       | 10.00       | 10.00       | 10.00       | 10.00       |
| District 6 Fire Protection District  | 10.00       | 10.00       | 10.00       | 10.00       | 10.00       |

Eastside and District 6 Fire Protection Districts are the recipients of funding from the Parish General Fund for the prorata share that they would receive if all taxing districts shared at their maximum millages.

**Fire Protection Service Charge:** The service charge is limited to a maximum of \$32 per service unit.

*\*\* All funds are to be used for the sole purpose of operating and maintaining fire protection facilities in each of the fire protection districts.*

| DISTRICT 1 FIRE PROTECTION DISTRICT |          |              |          |              |          |              |                |                |
|-------------------------------------|----------|--------------|----------|--------------|----------|--------------|----------------|----------------|
| GENERAL PROPERTY TAX                |          |              |          |              |          |              |                |                |
| ACCOUNT NUMBER 701 . . 411000       |          |              |          |              |          |              |                |                |
| REVENUE TYPE                        | 2005     |              | 2006     |              | 2007     |              | 2008           |                |
|                                     | \$       | %            | \$       | %            | \$       | %            | \$             | %              |
| Taxes from Prior years' Levies      | 0        | 0.00%        | 0        | 0.00%        | 0        | 0.00%        | 0              | 0.00%          |
| Refunds                             | 0        | 0.00%        | 0        | 0.00%        | 0        | 0.00%        | 0              | 0.00%          |
| Reversal of Prior Year Deferral     | 0        | 0.00%        | 0        | 0.00%        | 0        | 0.00%        | 0              | 0.00%          |
| Closing of Prior Year Levy          | 0        | 0.00%        | 0        | 0.00%        | 0        | 0.00%        | 0              | 0.00%          |
| Record Current Year Levy            | 0        | 0.00%        | 0        | 0.00%        | 0        | 0.00%        | 200,738        | 117.11%        |
| Current Year Deferral               | 0        | 0.00%        | 0        | 0.00%        | 0        | 0.00%        | (29,326)       | 100.00%        |
| <b>TOTAL</b>                        | <b>0</b> | <b>0.00%</b> | <b>0</b> | <b>0.00%</b> | <b>0</b> | <b>0.00%</b> | <b>171,412</b> | <b>100.00%</b> |

| BROWNSFIELD FIRE PROTECTION DISTRICT |                |              |                |              |                |              |                |               |
|--------------------------------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|---------------|
| GENERAL PROPERTY TAX                 |                |              |                |              |                |              |                |               |
| ACCOUNT NUMBER 703 . . 411000        |                |              |                |              |                |              |                |               |
| REVENUE TYPE                         | 2005           |              | 2006           |              | 2007           |              | 2008           |               |
|                                      | \$             | %            | \$             | %            | \$             | %            | \$             | %             |
| Taxes from Prior years' Levies       | 249            | 0.07%        | 2,957          | 0.82%        | 686            | 0.18%        | 4,581          | 0.97%         |
| Refunds                              | 0              | 0.07%        | 0              | 0.82%        | (374)          | 0.08%        | (2,430)        | 0.46%         |
| Reversal of Prior Year Deferral      | 21,568         | 6.34%        | 15,874         | 5.22%        | 17,554         | 4.67%        | 28,460         | 6.50%         |
| Closing of Prior Year Levy           | (5,821)        | 4.65%        | 1,153          | 5.54%        | 1,331          | 5.02%        | 5,515          | 7.67%         |
| Record Current Year Levy             | 343,805        | 104.62%      | 358,487        | 104.86%      | 391,507        | 107.45%      | 463,206        | 105.98%       |
| Current Year Deferral                | (15,874)       | 100.00%      | (17,554)       | 100.00%      | (28,460)       | 100.00%      | (28,162)       | 100.00%       |
| <b>TOTAL</b>                         | <b>343,927</b> | <b>6.27%</b> | <b>360,917</b> | <b>4.94%</b> | <b>382,244</b> | <b>5.91%</b> | <b>471,170</b> | <b>23.26%</b> |

| PRIDE FIRE PROTECTION DISTRICT  |          |              |          |              |          |              |               |                |
|---------------------------------|----------|--------------|----------|--------------|----------|--------------|---------------|----------------|
| GENERAL PROPERTY TAX            |          |              |          |              |          |              |               |                |
| ACCOUNT NUMBER 708 . . 411000   |          |              |          |              |          |              |               |                |
| REVENUE TYPE                    | 2005     |              | 2006     |              | 2007     |              | 2008          |                |
|                                 | \$       | %            | \$       | %            | \$       | %            | \$            | %              |
| Taxes from Prior years' Levies  | 0        | 0.00%        | 0        | 0.00%        | 0        | 0.00%        | 0             | 0.00%          |
| Refunds                         | 0        | 0.00%        | 0        | 0.00%        | 0        | 0.00%        | 0             | 0.00%          |
| Reversal of Prior Year Deferral | 0        | 0.00%        | 0        | 0.00%        | 0        | 0.00%        | 0             | 0.00%          |
| Closing of Prior Year Levy      | 0        | 0.00%        | 0        | 0.00%        | 0        | 0.00%        | 0             | 0.00%          |
| Record Current Year Levy        | 0        | 0.00%        | 0        | 0.00%        | 0        | 0.00%        | 65,048        | 105.83%        |
| Current Year Deferral           | 0        | 0.00%        | 0        | 0.00%        | 0        | 0.00%        | (3,583)       | 100.00%        |
| <b>TOTAL</b>                    | <b>0</b> | <b>0.00%</b> | <b>0</b> | <b>0.00%</b> | <b>0</b> | <b>0.00%</b> | <b>61,465</b> | <b>100.00%</b> |

| ALSEN - ST. IRMA LEE FIRE PROTECTION DISTRICT |                |                |                |               |                |              |                |               |
|---|----------------|----------------|----------------|---------------|----------------|--------------|----------------|---------------|
| GENERAL PROPERTY TAX                          |                |                |                |               |                |              |                |               |
| ACCOUNT NUMBER 709 . . 411000                 |                |                |                |               |                |              |                |               |
| REVENUE TYPE                                  | 2005           |                | 2006           |               | 2007           |              | 2008           |               |
|   | \$             | %              | \$             | %             | \$             | %            | \$             | %             |
| Taxes from Prior years' Levies                | 7,488          | 3.65%          | 7,476          | 3.22%         | 7,446          | 3.19%        | 7,811          | 3.39%         |
| Refunds                                       | 0              | 3.65%          | 0              | 3.22%         | 0              | 3.19%        | (165)          | 3.32%         |
| Reversal of Prior Year Deferral               | 4,197          | 5.69%          | 546            | 3.46%         | 16,385         | 10.21%       | 2,845          | 4.56%         |
| Closing of Prior Year Levy                    | 1,267          | 6.31%          | 5,274          | 5.73%         | (9,051)        | 6.33%        | 4,724          | 6.61%         |
| Record Current Year Levy                      | 193,005        | 100.27%        | 235,111        | 107.06%       | 221,517        | 101.22%      | 261,882        | 120.36%       |
| Current Year Deferral                         | (546)          | 100.00%        | (16,385)       | 100.00%       | (2,845)        | 100.00%      | (46,868)       | 100.00%       |
| <b>TOTAL</b>                                  | <b>205,411</b> | <b>-11.84%</b> | <b>232,022</b> | <b>12.96%</b> | <b>233,452</b> | <b>0.62%</b> | <b>230,229</b> | <b>-1.38%</b> |

| 2% INSURANCE REBATE           |        |       |        | ACCOUNT NUMBER 70x . . 433200 |        |       |        |       |
|-------------------------------|--------|-------|--------|-------------------------------|--------|-------|--------|-------|
| REVENUE TYPE                  | 2005   |       | 2006   |                               | 2007   |       | 2008   |       |
|                               | \$     | %     | \$     | %                             | \$     | %     | \$     | %     |
| Brownsfield FPD-Fd 703        | 20,419 | 5.75% | 23,672 | 15.93%                        | 25,292 | 6.84% | 25,614 | 1.27% |
| Chaneyville FPD-Fd 707        | 11,001 | 5.57% | 12,696 | 15.41%                        | 13,544 | 6.68% | 13,712 | 1.24% |
| Pride FPD-Fd 708              | 11,025 | 5.56% | 12,727 | 15.44%                        | 13,577 | 6.68% | 13,745 | 1.24% |
| Alsen/St. Irma Lee FPD-Fd 709 | 5,779  | 5.32% | 6,631  | 14.74%                        | 7,058  | 6.44% | 7,143  | 1.20% |

| BROWNSFIELD FIRE PROTECTION DISTRICT<br>LOUISIANA REVENUE SHARING |        |         |        | ACCOUNT NUMBER 703 . . 433300 |        |         |        |         |
|---|--------|---------|--------|-------------------------------|--------|---------|--------|---------|
| REVENUE TYPE  | 2005   |         | 2006   |                               | 2007   |         | 2008   |         |
|   | \$     | %       | \$     | %                             | \$     | %       | \$     | %       |
| Second 1/3 Payment (March)  | 19,755 | 32.53%  | 21,202 | 32.78%                        | 22,270 | 31.00%  | 27,290 | 33.14%  |
| Third 1/3 Payment (May)   | 19,767 | 65.08%  | 21,202 | 65.57%                        | 22,269 | 62.01%  | 27,290 | 66.28%  |
| First 1/3 Payment (December)                                      | 21,202 | 100.00% | 22,270 | 100.00%                       | 27,290 | 100.00% | 27,763 | 100.00% |
| TOTAL   | 60,724 | 4.15%   | 64,674 | 6.50%                         | 71,829 | 11.06%  | 82,343 | 14.64%  |

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

| DISTRICT 1 FIRE PROTECTION DISTRICT<br>FIRE PROTECTION SERVICE CHARGE |      |       |      | ACCOUNT NUMBER 701 . . 441802 |      |       |        |         |
|---|------|-------|------|-------------------------------|------|-------|--------|---------|
| MONTH   | 2005 |       | 2006 |                               | 2007 |       | 2008   |         |
|   | \$   | %     | \$   | %                             | \$   | %     | \$     | %       |
| January   | 0    | 0.00% | 0    | 0.00%                         | 0    | 0.00% | 0      | 0.00%   |
| February  | 0    | 0.00% | 0    | 0.00%                         | 0    | 0.00% | 0      | 0.00%   |
| March   | 0    | 0.00% | 0    | 0.00%                         | 0    | 0.00% | 0      | 0.00%   |
| April   | 0    | 0.00% | 0    | 0.00%                         | 0    | 0.00% | 0      | 0.00%   |
| May   | 0    | 0.00% | 0    | 0.00%                         | 0    | 0.00% | 0      | 0.00%   |
| June  | 0    | 0.00% | 0    | 0.00%                         | 0    | 0.00% | 0      | 0.00%   |
| July  | 0    | 0.00% | 0    | 0.00%                         | 0    | 0.00% | 0      | 0.00%   |
| August  | 0    | 0.00% | 0    | 0.00%                         | 0    | 0.00% | 0      | 0.00%   |
| September   | 0    | 0.00% | 0    | 0.00%                         | 0    | 0.00% | 0      | 0.00%   |
| October   | 0    | 0.00% | 0    | 0.00%                         | 0    | 0.00% | 0      | 0.00%   |
| November  | 0    | 0.00% | 0    | 0.00%                         | 0    | 0.00% | 0      | 0.00%   |
| December  | 0    | 0.00% | 0    | 0.00%                         | 0    | 0.00% | 47,688 | 100.00% |
| TOTAL   | 0    | 0.00% | 0    | 0.00%                         | 0    | 0.00% | 47,688 | 100.00% |

| BROWNSFIELD FIRE PROTECTION DISTRICT<br>FIRE PROTECTION SERVICE CHARGE |        |         |         | ACCOUNT NUMBER 703 . . 441802 |         |         |          |         |
|--|--------|---------|---------|-------------------------------|---------|---------|----------|---------|
| MONTH  | 2005   |         | 2006    |                               | 2007    |         | 2008     |         |
|  | \$     | %       | \$      | %                             | \$      | %       | \$       | %       |
| January  | 0      | 0.00%   | 0       | 0.00%                         | 1,193   | 0.98%   | (19,052) | -15.61% |
| February   | 4,396  | 4.47%   | 8,122   | 7.22%                         | 6,204   | 6.09%   | 15,200   | -3.16%  |
| March  | 1,276  | 5.76%   | 4,690   | 11.40%                        | 3,711   | 9.14%   | 4,602    | 0.61%   |
| April  | 4,443  | 10.28%  | 2,471   | 13.59%                        | 2,242   | 10.98%  | 2,523    | 2.68%   |
| May  | 0      | 10.28%  | 7,490   | 20.26%                        | 4,698   | 14.85%  | 4,406    | 6.29%   |
| June   | 1,982  | 12.29%  | 1,559   | 21.64%                        | 2,641   | 17.02%  | 3,390    | 9.07%   |
| July   | 2,017  | 14.34%  | 6,109   | 27.08%                        | 6,655   | 22.50%  | 17,496   | 23.40%  |
| August   | 1,273  | 15.64%  | 96      | 27.16%                        | 2,155   | 24.27%  | 692      | 23.97%  |
| September  | 0      | 15.64%  | 1,206   | 28.24%                        | 160     | 24.40%  | 358      | 24.26%  |
| October  | 1,796  | 17.46%  | 1,371   | 29.46%                        | 1,525   | 25.66%  | 65       | 24.32%  |
| November   | 1,142  | 18.62%  | 96      | 29.54%                        | 0       | 25.66%  | 444      | 24.68%  |
| December   | 80,069 | 100.00% | 79,212  | 100.00%                       | 90,355  | 100.00% | 91,939   | 100.00% |
| TOTAL  | 98,394 | -7.32%  | 112,422 | 14.26%                        | 121,539 | 8.11%   | 122,063  | 0.43%   |

| CHANEYVILLE FIRE PROTECTION DISTRICT |        |         |        |         |        |         |         |         |
|--------------------------------------|--------|---------|--------|---------|--------|---------|---------|---------|
| FIRE PROTECTION SERVICE CHARGE       |        |         |        |         |        |         |         |         |
| ACCOUNT NUMBER 707 . . 441802        |        |         |        |         |        |         |         |         |
| MONTH                                | 2005   |         | 2006   |         | 2007   |         | 2008    |         |
|                                      | \$     | %       | \$     | %       | \$     | %       | \$      | %       |
| January                              | 0      | 0.00%   | 0      | 0.00%   | 0      | 0.00%   | (8,109) | -19.13% |
| February                             | 2,448  | 7.55%   | 2,176  | 6.79%   | 2,736  | 6.26%   | 6,647   | -3.45%  |
| March                                | 839    | 10.14%  | 1,219  | 10.59%  | 1,216  | 9.04%   | 1,462   | 0.00%   |
| April                                | 827    | 12.69%  | 640    | 12.59%  | 640    | 10.50%  | 1,026   | 2.42%   |
| May                                  | 1,770  | 18.15%  | 1,216  | 16.38%  | 1,122  | 13.07%  | 1,600   | 6.20%   |
| June                                 | 576    | 19.93%  | 416    | 17.68%  | 442    | 14.08%  | 756     | 7.98%   |
| July                                 | 1,088  | 23.29%  | 1,216  | 21.47%  | 896    | 16.13%  | 1,892   | 12.44%  |
| August                               | 32     | 23.39%  | 96     | 21.77%  | 0      | 16.13%  | 0       | 12.44%  |
| September                            | 96     | 23.68%  | 96     | 22.07%  | 0      | 16.13%  | 0       | 12.44%  |
| October                              | 96     | 23.98%  | 96     | 22.37%  | 32     | 16.20%  | 32      | 12.52%  |
| November                             | 32     | 24.08%  | 0      | 22.37%  | 0      | 16.20%  | 0       | 12.52%  |
| December                             | 24,606 | 100.00% | 24,888 | 100.00% | 36,634 | 100.00% | 37,073  | 100.00% |
| TOTAL                                | 32,410 | 14.09%  | 32,059 | -1.08%  | 43,718 | 36.37%  | 42,379  | -3.06%  |

NOTE: The increase in 2007 is from an increase of accounts on the 2007 property tax roll.

| PRIDE FIRE PROTECTION DISTRICT |        |         |        |         |        |         |         |         |
|--------------------------------|--------|---------|--------|---------|--------|---------|---------|---------|
| FIRE PROTECTION SERVICE CHARGE |        |         |        |         |        |         |         |         |
| ACCOUNT NUMBER 708 . . 441802  |        |         |        |         |        |         |         |         |
| MONTH                          | 2005   |         | 2006   |         | 2007   |         | 2008    |         |
|                                | \$     | %       | \$     | %       | \$     | %       | \$      | %       |
| January                        | 0      | 0.00%   | 0      | 0.00%   | 0      | 0.00%   | (6,639) | -14.11% |
| February                       | 1,824  | 5.71%   | 1,990  | 4.94%   | 2,516  | 5.36%   | 5,695   | -2.01%  |
| March                          | 576    | 7.52%   | 1,136  | 7.76%   | 1,440  | 8.43%   | 944     | 0.00%   |
| April                          | 579    | 9.33%   | 496    | 8.99%   | 864    | 10.27%  | 961     | 2.04%   |
| May                            | 1,280  | 13.34%  | 884    | 11.19%  | 1,952  | 14.43%  | 1,654   | 5.56%   |
| June                           | 576    | 15.15%  | 525    | 12.49%  | 800    | 16.13%  | 512     | 6.65%   |
| July                           | 928    | 18.05%  | 550    | 13.86%  | 928    | 18.11%  | 1,280   | 9.37%   |
| August                         | 64     | 18.25%  | 64     | 14.01%  | 32     | 18.17%  | 0       | 9.37%   |
| September                      | 0      | 18.25%  | 64     | 14.17%  | (32)   | 18.11%  | 0       | 9.37%   |
| October                        | 32     | 18.35%  | 0      | 14.17%  | 32     | 18.17%  | 32      | 9.43%   |
| November                       | 192    | 18.96%  | 0      | 14.17%  | 0      | 18.17%  | 32      | 9.50%   |
| December                       | 25,871 | 100.00% | 34,572 | 100.00% | 38,414 | 100.00% | 42,580  | 100.00% |
| TOTAL                          | 31,922 | 3.18%   | 40,281 | 26.19%  | 46,946 | 16.55%  | 47,051  | 0.22%   |

NOTE: The increase in 2006 and 2007 is due to joint efforts by Pride and the Assessor's office to add homes and businesses that had been left off in prior years.

| ALSEN - ST. IRMA LEE FIRE PROTECTION DISTRICT |        |         |        |         |        |         |         |         |
|---|--------|---------|--------|---------|--------|---------|---------|---------|
| FIRE PROTECTION SERVICE CHARGE                |        |         |        |         |        |         |         |         |
| ACCOUNT NUMBER 709 .. 441802                  |        |         |        |         |        |         |         |         |
| MONTH   | 2005   |         | 2006   |         | 2007   |         | 2008    |         |
|   | \$     | %       | \$     | %       | \$     | %       | \$      | %       |
| January                                       | 0      | 0.00%   | 162    | 1.11%   | 0      | 0.00%   | (3,445) | -25.55% |
| February                                      | 1,824  | 12.71%  | 1,384  | 10.61%  | 1,264  | 8.22%   | 2,481   | -7.15%  |
| March   | 840    | 18.57%  | 662    | 15.15%  | 672    | 12.59%  | 1,331   | 2.72%   |
| April   | 960    | 25.26%  | 298    | 17.20%  | 1,230  | 20.59%  | 855     | 9.06%   |
| May   | 1,102  | 32.94%  | 1,354  | 26.49%  | 704    | 25.16%  | 551     | 13.15%  |
| June  | 768    | 38.29%  | 1,116  | 34.15%  | 640    | 29.33%  | 537     | 17.13%  |
| July  | 448    | 41.41%  | 522    | 37.73%  | 672    | 33.70%  | 736     | 22.59%  |
| August  | 96     | 42.08%  | 32     | 37.95%  | 0      | 33.70%  | 0       | 22.59%  |
| September                                     | 0      | 42.08%  | 64     | 38.39%  | 0      | 33.70%  | 64      | 23.06%  |
| October                                       | 32     | 42.30%  | 350    | 40.79%  | 0      | 33.70%  | 0       | 23.06%  |
| November                                      | 64     | 42.75%  | 142    | 41.77%  | 64     | 34.11%  | 0       | 23.06%  |
| December                                      | 8,215  | 100.00% | 8,486  | 100.00% | 10,133 | 100.00% | 10,376  | 100.00% |
| TOTAL   | 14,349 | 24.50%  | 14,572 | 1.55%   | 15,379 | 5.54%   | 13,486  | -12.31% |

| DISTRICT 1 FIRE PROTECTION DISTRICT |      |       |      |       |      |       |         |         |
|-------------------------------------|------|-------|------|-------|------|-------|---------|---------|
| SUMMARY OF REVENUES                 |      |       |      |       |      |       |         |         |
| FUND 701                            |      |       |      |       |      |       |         |         |
| REVENUE TYPE                        | 2005 |       | 2006 |       | 2007 |       | 2008    |         |
|                                     | \$   | %     | \$   | %     | \$   | %     | \$      | %       |
| Tax Revenues                        |      |       |      |       |      |       |         |         |
| General Property Tax                | 0    | 0.00% | 0    | 0.00% | 0    | 0.00% | 171,412 | 78.24%  |
| Interest & Penalty-Deliq. Tax       | 0    | 0.00% | 0    | 0.00% | 0    | 0.00% | 0       | 0.00%   |
| Total Tax Revenues                  | 0    | 0.00% | 0    | 0.00% | 0    | 0.00% | 171,412 | 78.24%  |
| Charges For Services                |      |       |      |       |      |       |         |         |
| Fire Protection Service Chg.        | 0    | 0.00% | 0    | 0.00% | 0    | 0.00% | 47,688  | 21.77%  |
| Miscellaneous Revenues              |      |       |      |       |      |       |         |         |
| Interest Earnings                   | 0    | 0.00% | 0    | 0.00% | 0    | 0.00% | (2)     | 0.00%   |
| Interest-Fire Prot. Svc Chg.        | 0    | 0.00% | 0    | 0.00% | 0    | 0.00% | 0       | 0.00%   |
| Total Miscellaneous Revenues        | 0    | 0.00% | 0    | 0.00% | 0    | 0.00% | (2)     | 0.00%   |
| TOTAL                               | 0    | 0.00% | 0    | 0.00% | 0    | 0.00% | 219,098 | 100.00% |

NOTE: Fire Protection District One is a newly created Fire District that began collecting revenues for the first time in 2008. For details on their property tax and service charge, please reference the appropriate sections above.

| ST. GEORGE FIRE PROTECTION DISTRICT |                  |               |                   |               |                   |              |                   | FUND 702      |  |
|-------------------------------------|------------------|---------------|-------------------|---------------|-------------------|--------------|-------------------|---------------|--|
| SUMMARY OF REVENUES                 |                  |               |                   |               |                   |              |                   |               |  |
| REVENUE TYPE                        | 2005             |               | 2006              |               | 2007              |              | 2008              |               |  |
|                                     | \$               | %             | \$                | %             | \$                | %            | \$                | %             |  |
| Taxes                               | 7,713,956        | 78.28%        | 8,260,758         | 76.04%        | 8,955,703         | 77.03%       | 10,046,506        | 76.64%        |  |
| Intergovernmental Revenues          | 1,075,011        | 10.91%        | 1,507,203         | 13.87%        | 1,536,968         | 13.22%       | 1,953,448         | 14.90%        |  |
| Charges For Services                | 952,738          | 9.67%         | 937,248           | 8.63%         | 972,426           | 8.36%        | 1,034,460         | 7.89%         |  |
| Miscellaneous Revenues              | 74,933           | 0.76%         | 170,429           | 1.57%         | 161,290           | 1.39%        | 113,525           | 0.87%         |  |
| Other Financing Sources             |                  |               |                   |               |                   |              |                   |               |  |
| Sale of Fixed Assets                | 38,106           | 0.39%         | (12,312)          | -0.11%        | (430)             | 0.00%        | (38,839)          | -0.30%        |  |
| <b>TOTAL</b>                        | <b>9,854,744</b> | <b>18.39%</b> | <b>10,863,326</b> | <b>10.23%</b> | <b>11,625,957</b> | <b>7.02%</b> | <b>13,109,100</b> | <b>12.76%</b> |  |

NOTE: **Ordinance 9705**, adopted by the Metropolitan Council during the meeting of September 8, 1993, established a Board of Commissioners as the governing body of the taxing district and political subdivision, effective January 1, 1994. In accordance with this Ordinance, the City-Parish ceased to act as the fiscal manager for the district as of January 1, 1994; and from that time forward no revenues for this agency have been recorded on the City-Parish books. The above figures were taken from the agency's audited financial reports and are presented here for informational purposes only. Copies of those audited financial reports are on file in the Accounting Division, and the agency is included as a component unit in the General Purpose Financial Statements of the City-Parish.

The Commissioners elected to change their year end to a fiscal year ending September 30, effective for the period ending September 30, 2002. The change to a fiscal year end would report most of the tax revenues in the same year they are collected.

| BROWNSFIELD FIRE PROTECTION DISTRICT |                |               |                |               |                |              |                | FUND 703      |  |
|--------------------------------------|----------------|---------------|----------------|---------------|----------------|--------------|----------------|---------------|--|
| SUMMARY OF REVENUES                  |                |               |                |               |                |              |                |               |  |
| REVENUE TYPE                         | 2005           |               | 2006           |               | 2007           |              | 2008           |               |  |
|                                      | \$             | %             | \$             | %             | \$             | %            | \$             | %             |  |
| Tax Revenues                         |                |               |                |               |                |              |                |               |  |
| General Property Tax                 | 343,927        | 55.76%        | 360,917        | 59.12%        | 382,244        | 59.36%       | 471,170        | 60.15%        |  |
| Interest & Penalty-Deliq. Tax        | 868            | 0.14%         | 2,872          | 0.47%         | 1,069          | 0.17%        | 2,258          | 0.29%         |  |
| Total Tax Revenues                   | 344,795        | 55.90%        | 363,789        | 59.59%        | 383,313        | 59.53%       | 473,428        | 60.44%        |  |
| Intergovernmental Revenues           |                |               |                |               |                |              |                |               |  |
| Insurance Rebate                     | 20,419         | 3.31%         | 23,672         | 3.88%         | 25,292         | 3.93%        | 25,614         | 3.27%         |  |
| Louisiana Revenue Sharing            | 60,724         | 9.85%         | 64,674         | 10.59%        | 71,829         | 11.16%       | 82,343         | 10.51%        |  |
| On-Behalf Pmt-Sal & Benefit          | 14,400         | 2.33%         | 14,400         | 2.36%         | 17,400         | 2.70%        | 20,400         | 2.60%         |  |
| Other                                | 54,334         | 8.81%         | 15,000         | 2.46%         | 0              | 0.00%        | 30,597         | 3.91%         |  |
| Total Intergov. Revenues             | 149,877        | 24.30%        | 117,746        | 19.29%        | 114,521        | 17.79%       | 158,954        | 20.29%        |  |
| Charges For Services                 |                |               |                |               |                |              |                |               |  |
| Fire Protection Service Chg.         | 98,394         | 15.95%        | 112,422        | 18.41%        | 121,539        | 18.88%       | 122,063        | 15.58%        |  |
| Miscellaneous Revenues               |                |               |                |               |                |              |                |               |  |
| Interest Earnings                    | (2,292)        | -0.37%        | (3,295)        | -0.54%        | (1,326)        | -0.21%       | 1,922          | 0.25%         |  |
| Interest-Fire Prot. Svc. Chg.        | 0              | 0.00%         | 757            | 0.12%         | 858            | 0.13%        | 961            | 0.12%         |  |
| Contingent Receipts                  | 8,948          | 1.45%         | 2,064          | 0.34%         | 7,107          | 1.10%        | 8,881          | 1.13%         |  |
| Total Miscellaneous Revenues         | 6,656          | 1.08%         | (474)          | -0.08%        | 6,639          | 1.03%        | 11,764         | 1.50%         |  |
| Other Financing Sources              |                |               |                |               |                |              |                |               |  |
| Sale of Fixed Assets                 | 0              | 0.00%         | 0              | 0.00%         | 800            | 0.12%        | 0              | 0.00%         |  |
| Transfer Fm. Parish Gen. Fd.         | 17,050         | 2.76%         | 17,050         | 2.79%         | 17,100         | 2.66%        | 17,100         | 2.18%         |  |
| Total Other Financing Sources        | 17,050         | 2.76%         | 17,050         | 2.79%         | 17,900         | 2.78%        | 17,100         | 2.18%         |  |
| <b>TOTAL</b>                         | <b>616,772</b> | <b>14.20%</b> | <b>610,533</b> | <b>-1.01%</b> | <b>643,912</b> | <b>5.47%</b> | <b>783,309</b> | <b>21.65%</b> |  |

NOTE: Revenues received from the Parish General Fund represent supplemental appropriations for operations and capital needs. The increase in 2008 is the result of a reassessment year.

| CENTRAL FIRE PROTECTION DISTRICT |                  |              |                  |              |                  |              |                  |               |
|----------------------------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|---------------|
| SUMMARY OF REVENUES              |                  |              |                  |              |                  |              |                  |               |
| REVENUE<br>TYPE                  | 2005             |              | 2006             |              | 2007             |              | 2008             |               |
|                                  | \$               | %            | \$               | %            | \$               | %            | \$               | %             |
| Taxes                            | 1,121,843        | 57.79%       | 1,176,557        | 59.77%       | 1,228,806        | 56.96%       | 1,509,203        | 59.75%        |
| Intergovernmental Revenues       |                  |              |                  |              |                  |              |                  |               |
| From Parish General Fund         | 0                | 0.00%        | 34,265           | 1.74%        | 0                | 0.00%        | 0                | 0.00%         |
| Other                            | 418,001          | 21.53%       | 384,040          | 19.51%       | 516,851          | 23.96%       | 628,439          | 24.88%        |
| Total Intergov. Revenues         | 418,001          | 21.53%       | 418,305          | 21.25%       | 516,851          | 23.96%       | 628,439          | 24.88%        |
| Charges For Services             | 344,145          | 17.73%       | 316,375          | 16.07%       | 355,247          | 16.47%       | 345,925          | 13.69%        |
| Miscellaneous Revenues           | 57,122           | 2.94%        | 57,184           | 2.91%        | 56,508           | 2.62%        | 42,364           | 1.68%         |
| <b>TOTAL</b>                     | <b>1,941,111</b> | <b>3.86%</b> | <b>1,968,421</b> | <b>1.41%</b> | <b>2,157,412</b> | <b>9.60%</b> | <b>2,525,931</b> | <b>17.08%</b> |

NOTE: **Ordinance 10496**, adopted by the Metropolitan Council during the meeting of October 25, 1995, established a Board of Commissioners as the governing body of the taxing district and political subdivision, effective January 1, 1996. In accordance with this Ordinance, the City-Parish ceased to act as the fiscal manager of the district, since that time no revenues for this agency have been recorded on City-parish books. The above figures were taken from the agency's audited Financial Report and are presented here for informational purposes only. Copies of those audited Financial Reports are on file in the Accounting Division, and the agency is included as a component unit in the City-Parish General Purpose Financial Statements.

| EASTSIDE FIRE PROTECTION DISTRICT |                  |               |                  |              |                  |               |                  |              |
|-----------------------------------|------------------|---------------|------------------|--------------|------------------|---------------|------------------|--------------|
| SUMMARY OF REVENUES               |                  |               |                  |              |                  |               |                  |              |
| REVENUE<br>TYPE                   | 2005             |               | 2006             |              | 2007             |               | 2008             |              |
|                                   | \$               | %             | \$               | %            | \$               | %             | \$               | %            |
| Taxes                             | 1,138,733        | 68.99%        | 1,309,031        | 76.07%       | 1,485,439        | 68.99%        | 1,740,270        | 74.09%       |
| Intergovernmental Revenues        |                  |               |                  |              |                  |               |                  |              |
| From Parish General Fund          | 32,740           | 1.98%         | 70,000           | 4.07%        | 70,000           | 3.25%         | 70,000           | 2.98%        |
| Insurance Rebate                  | 42,538           | 2.58%         | 0                | 0.00%        | 53,031           | 2.46%         | 68,234           | 2.91%        |
| Other                             | 75,806           | 4.59%         | 62,630           | 3.64%        | 274,963          | 12.77%        | 222,444          | 9.47%        |
| Total Intergov. Revenues          | 151,084          | 9.15%         | 132,630          | 7.71%        | 397,994          | 18.48%        | 360,678          | 15.36%       |
| Charges For Services              | 343,056          | 20.78%        | 251,303          | 14.60%       | 206,368          | 9.58%         | 220,495          | 9.39%        |
| Miscellaneous Revenues            | 13,670           | 0.83%         | 27,895           | 1.62%        | 63,292           | 2.94%         | 27,287           | 1.16%        |
| Other Financing Sources           |                  |               |                  |              |                  |               |                  |              |
| Sale of Fixed Assets              | 4,000            | 0.24%         | 0                | 0.00%        | 0                | 0.00%         | 0                | 0.00%        |
| <b>TOTAL</b>                      | <b>1,650,543</b> | <b>58.95%</b> | <b>1,720,859</b> | <b>4.26%</b> | <b>2,153,093</b> | <b>25.12%</b> | <b>2,348,730</b> | <b>9.09%</b> |

NOTE: **Ordinance 9706**, adopted by the Metropolitan Council during the meeting of September 8, 1993, established a Board of Commissioners as the governing body of the taxing district and political subdivision, effective January 1, 1994. In accordance with this Ordinance, the City-Parish ceased to act as the fiscal manager of the district, since that time no revenues for this agency have been recorded on City-Parish books. The above figures were taken from the agency's audited financial report and are presented here for informational purposes only. Copies of those financial reports are on file in the Accounting Division, and the agency is included as a component unit in the City-Parish General Purpose Financial Statements.

Intergovernmental revenues received from the Parish General Fund represent the pro-rata share of the Louisiana Revenue Sharing Funds that the Eastside Fire Protection District would receive if all taxing districts shared at their maximum millages.

| DISTRICT 6 FIRE PROTECTION DISTRICT |           |        |           |        |           |        |           | FUND 706 |  |
|-------------------------------------|-----------|--------|-----------|--------|-----------|--------|-----------|----------|--|
| SUMMARY OF REVENUES                 |           |        |           |        |           |        |           |          |  |
| REVENUE TYPE                        | 2005      |        | 2006      |        | 2007      |        | 2008      |          |  |
|                                     | \$        | %      | \$        | %      | \$        | %      | \$        | %        |  |
| Taxes                               | 721,288   | 60.64% | 750,057   | 61.93% | 758,368   | 61.37% | 848,091   | 61.78%   |  |
| Intergovernmental Revenues          |           |        |           |        |           |        |           |          |  |
| From Parish General Fund            | 68,990    | 5.80%  | 68,990    | 5.70%  | 75,000    | 6.07%  | 75,000    | 5.46%    |  |
| Other                               | 167,490   | 14.08% | 175,798   | 14.52% | 206,261   | 16.69% | 224,240   | 16.33%   |  |
| Total Intergov. Revenues            | 236,480   | 19.88% | 244,788   | 20.21% | 281,261   | 22.76% | 299,240   | 21.80%   |  |
| Charges For Services                | 220,470   | 18.53% | 197,379   | 16.30% | 193,552   | 15.66% | 144,781   | 10.55%   |  |
| Miscellaneous Revenues              | 11,267    | 0.95%  | 18,902    | 1.56%  | 2,537     | 0.21%  | 80,710    | 5.88%    |  |
| TOTAL                               | 1,189,505 | 3.60%  | 1,211,126 | 1.82%  | 1,235,718 | 2.03%  | 1,372,822 | 11.10%   |  |

NOTE: Ordinance 9707, adopted by the Metropolitan Council during the meeting of September 8, 1993, established a Board of Commissioners as the governing body of the taxing district and political subdivision, effective January 1, 1994. In accordance with this Ordinance, the City-Parish ceased to act as the fiscal manager for the district effective January 1, 1994; and from that time forward no revenues for this agency have been recorded on City-Parish books. The above figures were taken from the agency's audited financial reports and are presented here for informational purposes only. Copies of those audited financial reports are on file in the Accounting Division, and the agency is included as a component unit in the General Purpose Financial Statements of the City-Parish.

| CHANEVILLE FIRE PROTECTION DISTRICT |        |        |        |        |         |        |         | FUND 707 |  |
|-------------------------------------|--------|--------|--------|--------|---------|--------|---------|----------|--|
| SUMMARY OF REVENUES                 |        |        |        |        |         |        |         |          |  |
| REVENUE TYPE                        | 2005   |        | 2006   |        | 2007    |        | 2008    |          |  |
|                                     | \$     | %      | \$     | %      | \$      | %      | \$      | %        |  |
| Intergovernmental Revenues          |        |        |        |        |         |        |         |          |  |
| Insurance Rebate                    | 11,001 | 11.23% | 12,696 | 12.96% | 13,544  | 12.80% | 13,712  | 9.57%    |  |
| Other                               | 25,391 | 25.92% | 0      | 0.00%  | 1,468   | 1.39%  | 47,551  | 33.19%   |  |
| Total Intergov. Revenues            | 36,392 | 37.16% | 12,696 | 12.96% | 15,012  | 14.18% | 61,263  | 42.76%   |  |
| Charges For Services                |        |        |        |        |         |        |         |          |  |
| Fire Protection Service Chg.        | 32,410 | 33.09% | 32,059 | 32.73% | 43,718  | 41.31% | 42,379  | 29.58%   |  |
| Miscellaneous Revenues              |        |        |        |        |         |        |         |          |  |
| Interest Earnings                   | (154)  | -0.16% | (95)   | -0.10% | 738     | 0.70%  | 459     | 0.32%    |  |
| Interest-Fire Prot. Svc. Chg.       | 387    | 0.40%  | 330    | 0.34%  | 272     | 0.26%  | 314     | 0.22%    |  |
| Contingent Receipts                 | 4,294  | 4.38%  | 580    | 0.59%  | 5,194   | 4.91%  | 1,022   | 0.71%    |  |
| Donations                           | 301    | 0.31%  | 0      | 0.00%  | 200     | 0.19%  | 100     | 0.07%    |  |
| Total Miscellaneous Revenues        | 4,828  | 4.93%  | 815    | 0.83%  | 6,404   | 6.05%  | 1,895   | 1.32%    |  |
| Other Financing Sources             |        |        |        |        |         |        |         |          |  |
| Sale of Fixed Assets                | 0      | 0.00%  | 3,400  | 3.47%  | 2,950   | 2.79%  | 0       | 0.00%    |  |
| Transfer Fm. Parish Gen. Fd.        | 24,311 | 24.82% | 48,980 | 50.01% | 37,750  | 35.67% | 37,750  | 26.35%   |  |
| Total Other Financing Sources       | 24,311 | 24.82% | 52,380 | 53.48% | 40,700  | 38.46% | 37,750  | 26.35%   |  |
| TOTAL                               | 97,941 | -7.95% | 97,950 | 0.01%  | 105,834 | 8.05%  | 143,287 | 35.39%   |  |

NOTE: Revenues received from the Parish General Fund represent supplemental appropriations for operations and capital needs. In 2006, they received an additional \$17,500 for operating assistance and equipment.

| PRIDE FIRE PROTECTION DISTRICT<br>SUMMARY OF REVENUES |        | FUND 708 |         |         |        |         |         |        |  |
|---|--------|----------|---------|---------|--------|---------|---------|--------|--|
| REVENUE<br>TYPE                                       | 2005   |          | 2006    |         | 2007   |         | 2008    |        |  |
|   | \$     | %        | \$      | %       | \$     | %       | \$      | %      |  |
| Tax Revenues  |        |          |         |         |        |         |         |        |  |
| General Property Tax                                  | 0      | 0.00%    | 0       | 0.00%   | 0      | 0.00%   | 61,465  | 41.40% |  |
| Interest & Penalty-Deliq. Tax                         | 0      | 0.00%    | 0       | 0.00%   | 0      | 0.00%   | 0       | 0.00%  |  |
| Total Tax Revenues                                    | 0      | 0.00%    | 0       | 0.00%   | 0      | 0.00%   | 61,465  | 41.40% |  |
| Intergovernmental Revenues                            |        |          |         |         |        |         |         |        |  |
| Insurance Rebate                                      | 11,025 | 16.15%   | 12,727  | 6.44%   | 13,577 | 13.68%  | 13,745  | 9.26%  |  |
| Other   | 0      | 0.00%    | 0       | 0.00%   | 14,500 | 14.61%  | 696     | 0.47%  |  |
| Total Intergov. Revenues                              | 11,025 | 16.15%   | 12,727  | 6.44%   | 28,077 | 28.28%  | 14,441  | 9.73%  |  |
| Charges For Services                                  |        |          |         |         |        |         |         |        |  |
| Fire Protection Service Chg.                          | 31,922 | 46.75%   | 40,281  | 20.40%  | 46,946 | 47.29%  | 47,051  | 31.69% |  |
| Miscellaneous Revenues                                |        |          |         |         |        |         |         |        |  |
| Interest Earnings                                     | 2,672  | 3.91%    | 6,297   | 3.19%   | 3,639  | 3.67%   | 1,728   | 1.16%  |  |
| Interest-Fire Prot. Svc. Chg.                         | 251    | 0.37%    | 205     | 0.10%   | 278    | 0.28%   | 372     | 0.25%  |  |
| Contingent Receipts                                   | 8,506  | 12.46%   | 50,365  | 25.50%  | 2,586  | 2.60%   | 3,419   | 2.30%  |  |
| Donations   | 300    | 0.44%    | 5,525   | 2.80%   | 4,503  | 4.54%   | 0       | 0.00%  |  |
| Total Miscellaneous Revenues                          | 11,729 | 17.18%   | 62,392  | 31.59%  | 11,006 | 11.09%  | 5,519   | 3.72%  |  |
| Other Financing Sources                               |        |          |         |         |        |         |         |        |  |
| Sale of Fixed Assets                                  | 1,900  | 2.78%    | 0       | 0.00%   | 2,050  | 2.06%   | 0       | 0.00%  |  |
| Transfer Fm. Parish Gen. Fd.                          | 11,702 | 17.14%   | 82,083  | 41.56%  | 11,200 | 11.28%  | 20,000  | 13.47% |  |
| Total Other Financing Sources                         | 13,602 | 19.92%   | 82,083  | 41.56%  | 13,250 | 13.35%  | 20,000  | 13.47% |  |
| TOTAL   | 68,278 | -3.88%   | 197,483 | 189.23% | 99,279 | -49.73% | 148,476 | 49.55% |  |

NOTE: Revenues received from the Parish General Fund represent supplemental appropriations for operations and capital needs

Except for 2006, the significant increases and decreases are directly related to grant awards. In 2006, Pride received \$47,084 from an insurance claim on a pumper truck that was totaled in an automobile accident. They also received \$70,963 from the Parish general fund for assistance with purchasing a new pumper truck. This is also the reason for the apparent decrease in 2007. The increase in 2008 is the result of a new 10 mill property tax.

| ALSEN - ST. IRMA LEE FIRE PROTECTION DISTRICT |                |              |                |                |                |              |                |               |          |
|---|----------------|--------------|----------------|----------------|----------------|--------------|----------------|---------------|----------|
| SUMMARY OF REVENUES                           |                |              |                |                |                |              |                |               |          |
| REVENUE<br>TYPE                               | 2005           |              | 2006           |                | 2007           |              | 2008           |               | FUND 709 |
|   | \$             | %            | \$             | %              | \$             | %            | \$             | %             |          |
|   | Tax Revenues   |              |                |                |                |              |                |               |          |
| General Property Tax                          | 205,411        | 63.96%       | 232,022        | 80.70%         | 233,452        | 79.56%       | 230,229        | 79.89%        |          |
| Interest & Penalty-Deliq. Tax                 | 112            | 0.03%        | 282            | 0.10%          | 174            | 0.06%        | 377            | 0.13%         |          |
| Total Tax Revenues                            | 205,523        | 64.00%       | 232,304        | 80.80%         | 233,626        | 79.62%       | 230,606        | 80.02%        |          |
| Intergovernmental Revenues                    |                |              |                |                |                |              |                |               |          |
| Insurance Rebate                              | 5,779          | 1.80%        | 6,631          | 2.31%          | 7,058          | 2.41%        | 7,143          | 2.48%         |          |
| Other   | 61,097         | 19.03%       | 0              | 0.00%          | 0              | 0.00%        | 0              | 0.00%         |          |
| Total Intergov. Revenues                      | 66,876         | 20.83%       | 6,631          | 2.31%          | 7,058          | 2.41%        | 7,143          | 2.48%         |          |
| Charges For Services                          |                |              |                |                |                |              |                |               |          |
| Fire Protection Service Chg.                  | 14,349         | 4.47%        | 14,572         | 5.07%          | 15,379         | 5.24%        | 13,486         | 4.68%         |          |
| Miscellaneous Revenues                        |                |              |                |                |                |              |                |               |          |
| Interest Earnings                             | 4,250          | 1.32%        | 6,500          | 2.26%          | 10,015         | 3.41%        | 7,926          | 2.75%         |          |
| Interest-Fire Prot. Svc. Chg.                 | 251            | 0.08%        | 169            | 0.06%          | 149            | 0.05%        | 188            | 0.07%         |          |
| Contingent Receipts                           | 1,883          | 0.59%        | 1,557          | 0.54%          | 1,373          | 0.47%        | 3,039          | 1.05%         |          |
| Donations                                     | 0              | 0.00%        | 25             | 0.01%          | 25             | 0.01%        | 0              | 0.00%         |          |
| Total Miscellaneous Revenues                  | 6,384          | 1.99%        | 8,251          | 2.87%          | 11,562         | 3.94%        | 11,153         | 3.87%         |          |
| Other Financing Sources                       |                |              |                |                |                |              |                |               |          |
| Sale of Fixed Assets                          | 2,250          | 0.70%        | 0              | 0.00%          | 0              | 0.00%        | 0              | 0.00%         |          |
| Transfer Fm. Parish Gen. Fd.                  | 25,750         | 8.02%        | 25,750         | 8.96%          | 25,800         | 8.79%        | 25,800         | 8.95%         |          |
| Total Other Financing Sources                 | 28,000         | 8.72%        | 25,750         | 8.96%          | 25,800         | 8.79%        | 25,800         | 8.95%         |          |
| <b>TOTAL</b>                                  | <b>321,132</b> | <b>5.80%</b> | <b>287,508</b> | <b>-10.47%</b> | <b>293,425</b> | <b>2.06%</b> | <b>288,188</b> | <b>-1.78%</b> |          |

NOTE: Revenues received from the Parish General Fund represent supplemental appropriations for operations and capital needs.

**SOUTH BURBANK CRIME PREVENTION & DEVELOPMENT DISTRICT  
 CONCORD ESTATES CRIME PREVENTION DISTRICT  
 WEDGEWOOD CIVIC ASSOCIATION DISTRICT  
 CRIME PREVENTION DISTRICT FEES**

| REVENUE TYPE         | FUND . . OBJECT   |
|----------------------|---|
| Charges for Services | South Burbank Crime Prevention & Development District      711 . . 441810 |
|                      | Concord Estates Crime Prevention District      712 . . 441810             |
|                      | Wedgewood Civic Association District      713 . . 441810                  |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE   | LOCAL  |
|---------|---|--|
| N/A     | Louisiana Revised Statutes<br>33:9097.1 (F)<br>33:9097.2 (G)<br>33:9097.3 (F) | Resolutions<br>43816, 01/12/05<br>43817, 01/12/05<br>45356, 02/28/07 |

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** L.R.S. 33:9097.2 (G) authorizes the governing authority of East Baton Rouge Parish to impose and collect a parcel fee within the South Burbank Crime Prevention & Development District. L.R.S. 33:9097.1 (F) authorizes the governing authority of East Baton Rouge Parish to impose and collect a parcel fee within the Concord Estates Crime Prevention District. L.R.S. 33:9097.3 (F) authorizes the governing authority of East Baton Rouge Parish to impose and collect a parcel fee within the Wedgewood Civic Association District.

**Local:** Resolution 43817 of January 12, 2005, authorized the imposition and collection of an annual fee in the amount of \$100 on each residential or commercial parcel in the South Burbank Crime Prevention District or \$25 for each unit in a condominium in the district for a period of four years, beginning with the year 2006. Resolution 43816 of January 12, 2005, authorized the imposition and collection of an annual fee in the amount of \$25 on each parcel in the Concord Estates Crime Prevention District for a period of four years, beginning with the year 2005. Resolution 45356 of February 28, 2007, authorized the imposition and collection of an annual fee in the amount of \$50 on each parcel in the Wedgewood Civic Association District for a period of ten years, beginning with the year 2007.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** East Baton Rouge Parish Sheriff.

**Transmittal:** The payments are collected by the Sheriff along with the property taxes and remitted to the Finance Department monthly.

**Comment:** Collections of the Crime Prevention Fees are cyclical in nature. Due to the payment deadline of December 31, the great majority of collections are made in November and December of each year.

**PAYOR OF FEE:**

All persons owning a parcel of land within the district.

**COMPUTATION OF FEE:**

| Crime District                       | Fee Amount<br>(Per Parcel/Per Year) |
|--------------------------------------|-------------------------------------|
| Concord Estates                      | \$25                                |
| South Burbank                        |                                     |
| Residential or Commercial Structures | \$100                               |
| Each Condominium                     | \$25                                |
| Wedgewood                            | \$50                                |

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

The crime prevention fee for each district is limited by its respective Louisiana Revised Statute. The amounts currently being charged are the maximums, as set forth in the chart above.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

| SOUTH BURBANK CRIME PREVENTION & DEVELOPMENT DISTRICT |      |       |         |         |         |         |         |         |
|---|------|-------|---------|---------|---------|---------|---------|---------|
| CRIME PREVENTION DISTRICT FEES                        |      |       |         |         |         |         |         |         |
| ACCOUNT NUMBER 711 . . 441810                         |      |       |         |         |         |         |         |         |
| MONTH   | 2005 |       | 2006    |         | 2007    |         | 2008    |         |
|   | \$   | %     | \$      | %       | \$      | %       | \$      | %       |
| January   | 0    | 0.00% | 0       | 0.00%   | 0       | 0.00%   | 0       | 0.00%   |
| February  | 0    | 0.00% | 0       | 0.00%   | 7,625   | 4.48%   | 30,091  | 15.01%  |
| March   | 0    | 0.00% | 0       | 0.00%   | 3,383   | 6.46%   | 6,418   | 18.21%  |
| April   | 0    | 0.00% | 0       | 0.00%   | 3,450   | 8.49%   | 3,982   | 20.19%  |
| May   | 0    | 0.00% | 0       | 0.00%   | 4,912   | 11.37%  | 4,166   | 22.27%  |
| June  | 0    | 0.00% | 0       | 0.00%   | 3,725   | 13.56%  | 4,450   | 24.49%  |
| July  | 0    | 0.00% | 0       | 0.00%   | 8,050   | 18.28%  | 9,200   | 29.08%  |
| August  | 0    | 0.00% | 0       | 0.00%   | 0       | 18.28%  | 100     | 29.13%  |
| September   | 0    | 0.00% | 0       | 0.00%   | 25      | 18.30%  | 125     | 29.19%  |
| October   | 0    | 0.00% | 0       | 0.00%   | 0       | 18.30%  | (100)   | 29.14%  |
| November  | 0    | 0.00% | 0       | 0.00%   | 100     | 18.36%  | (100)   | 29.09%  |
| December  | 0    | 0.00% | 125,280 | 100.00% | 139,081 | 100.00% | 142,203 | 100.00% |
| TOTAL   | 0    | 0.00% | 125,280 | 100.00% | 170,351 | 35.98%  | 200,535 | 17.72%  |

| CONCORD ESTATES CRIME PREVENTION DISTRICT |       |         |       |         |       |         |         |         |
|---|-------|---------|-------|---------|-------|---------|---------|---------|
| CRIME PREVENTION DISTRICT FEES            |       |         |       |         |       |         |         |         |
| ACCOUNT NUMBER 712 . . 441810             |       |         |       |         |       |         |         |         |
| MONTH                                     | 2005  |         | 2006  |         | 2007  |         | 2008    |         |
|   | \$    | %       | \$    | %       | \$    | %       | \$      | %       |
| January                                   | 0     | 0.00%   | 0     | 0.00%   | 0     | 0.00%   | (1,497) | -27.23% |
| February                                  | 0     | 0.00%   | 324   | 4.60%   | 542   | 6.66%   | 1,111   | -7.02%  |
| March                                     | 0     | 0.00%   | 313   | 9.04%   | 150   | 8.51%   | 539     | 2.78%   |
| April                                     | 0     | 0.00%   | 207   | 11.97%  | 270   | 11.82%  | 158     | 5.66%   |
| May                                       | 0     | 0.00%   | 88    | 13.22%  | 154   | 13.72%  | 180     | 8.93%   |
| June                                      | 0     | 0.00%   | 168   | 15.60%  | 163   | 15.72%  | 116     | 11.04%  |
| July                                      | 0     | 0.00%   | 375   | 20.92%  | 321   | 19.67%  | 239     | 15.39%  |
| August                                    | 0     | 0.00%   | 0     | 20.92%  | 0     | 19.67%  | 0       | 15.39%  |
| September                                 | 0     | 0.00%   | 0     | 20.92%  | 0     | 19.67%  | 0       | 15.39%  |
| October                                   | 0     | 0.00%   | 0     | 20.92%  | 0     | 19.67%  | 0       | 15.39%  |
| November                                  | 0     | 0.00%   | 0     | 20.92%  | 0     | 19.67%  | 0       | 15.39%  |
| December                                  | 5,675 | 100.00% | 5,575 | 100.00% | 6,536 | 100.00% | 4,651   | 100.00% |
| TOTAL                                     | 5,675 | 100.00% | 7,050 | 24.23%  | 8,136 | 15.40%  | 5,497   | -32.44% |

| WEDGEWOOD CIVIC ASSOCIATION DISTRICT |      |       |      |       |                               |         |         |         |
|--------------------------------------|------|-------|------|-------|-------------------------------|---------|---------|---------|
| CRIME PREVENTION DISTRICT FEES       |      |       |      |       | ACCOUNT NUMBER 713 . . 441810 |         |         |         |
| MONTH                                | 2005 |       | 2006 |       | 2007                          |         | 2008    |         |
|                                      | \$   | %     | \$   | %     | \$                            | %       | \$      | %       |
| January                              | 0    | 0.00% | 0    | 0.00% | 0                             | 0.00%   | (2,087) | -9.92%  |
| February                             | 0    | 0.00% | 0    | 0.00% | 0                             | 0.00%   | 2,211   | 0.59%   |
| March                                | 0    | 0.00% | 0    | 0.00% | 0                             | 0.00%   | 555     | 3.23%   |
| April                                | 0    | 0.00% | 0    | 0.00% | 0                             | 0.00%   | 160     | 3.99%   |
| May                                  | 0    | 0.00% | 0    | 0.00% | 0                             | 0.00%   | 340     | 5.60%   |
| June                                 | 0    | 0.00% | 0    | 0.00% | 0                             | 0.00%   | 270     | 6.89%   |
| July                                 | 0    | 0.00% | 0    | 0.00% | 0                             | 0.00%   | 461     | 9.08%   |
| August                               | 0    | 0.00% | 0    | 0.00% | 0                             | 0.00%   | 0       | 9.08%   |
| September                            | 0    | 0.00% | 0    | 0.00% | 0                             | 0.00%   | 0       | 9.08%   |
| October                              | 0    | 0.00% | 0    | 0.00% | 0                             | 0.00%   | 0       | 9.08%   |
| November                             | 0    | 0.00% | 0    | 0.00% | 0                             | 0.00%   | 0       | 9.08%   |
| December                             | 0    | 0.00% | 0    | 0.00% | 21,440                        | 100.00% | 19,135  | 100.00% |
| TOTAL                                | 0    | 0.00% | 0    | 0.00% | 21,440                        | 100.00% | 21,045  | -1.84%  |

| SUMMARY OF REVENUES          |      |       |         |         |         |        |         |        | FUND 711 |
|------------------------------|------|-------|---------|---------|---------|--------|---------|--------|----------|
| REVENUE TYPE                 | 2005 |       | 2006    |         | 2007    |        | 2008    |        |          |
|                              | \$   | %     | \$      | %       | \$      | %      | \$      | %      |          |
| Charges For Services         |      |       |         |         |         |        |         |        |          |
| Crime Prev. District Fee     | 0    | 0.00% | 125,280 | 100.00% | 170,351 | 95.69% | 200,535 | 96.12% |          |
| Miscellaneous Revenues       |      |       |         |         |         |        |         |        |          |
| Interest Earnings            | 0    | 0.00% | 0       | 0.00%   | 6,706   | 3.77%  | 6,905   | 3.31%  |          |
| Interest on Crime Prev. Fee  | 0    | 0.00% | 0       | 0.00%   | 962     | 0.54%  | 1,183   | 0.57%  |          |
| Total Miscellaneous Revenues | 0    | 0.00% | 0       | 0.00%   | 7,668   | 4.31%  | 8,088   | 3.88%  |          |
| TOTAL                        | 0    | 0.00% | 125,280 | 100.00% | 178,019 | 42.10% | 208,623 | 17.19% |          |

| SUMMARY OF REVENUES          |       |         |       |        |       |        |       |         | FUND 712 |
|------------------------------|-------|---------|-------|--------|-------|--------|-------|---------|----------|
| REVENUE TYPE                 | 2005  |         | 2006  |        | 2007  |        | 2008  |         |          |
|                              | \$    | %       | \$    | %      | \$    | %      | \$    | %       |          |
| Charges For Services         |       |         |       |        |       |        |       |         |          |
| Crime Prev. District Fee     | 5,675 | 100.00% | 7,050 | 96.29% | 8,136 | 94.99% | 5,497 | 94.29%  |          |
| Miscellaneous Revenues       |       |         |       |        |       |        |       |         |          |
| Interest Earnings            | 0     | 0.00%   | 232   | 3.17%  | 391   | 4.57%  | 304   | 5.21%   |          |
| Interest on Crime Prev. Fee  | 0     | 0.00%   | 40    | 0.55%  | 38    | 0.44%  | 29    | 0.50%   |          |
| Total Miscellaneous Revenues | 0     | 0.00%   | 272   | 3.71%  | 429   | 5.01%  | 333   | 5.71%   |          |
| TOTAL                        | 5,675 | 0.00%   | 7,322 | 29.02% | 8,565 | 16.98% | 5,830 | -31.93% |          |

| SUMMARY OF REVENUES          |      |       |      |       |        |         |        |        | FUND 713 |
|------------------------------|------|-------|------|-------|--------|---------|--------|--------|----------|
| REVENUE TYPE                 | 2005 |       | 2006 |       | 2007   |         | 2008   |        |          |
|                              | \$   | %     | \$   | %     | \$     | %       | \$     | %      |          |
| Charges For Services         |      |       |      |       |        |         |        |        |          |
| Crime Prev. District Fee     | 0    | 0.00% | 0    | 0.00% | 21,440 | 100.00% | 21,045 | 99.73% |          |
| Miscellaneous Revenues       |      |       |      |       |        |         |        |        |          |
| Interest on Crime Prev. Fee  | 0    | 0.00% | 0    | 0.00% | 0      | 0.00%   | 57     | 0.27%  |          |
| Total Miscellaneous Revenues | 0    | 0.00% | 0    | 0.00% | 0      | 0.00%   | 57     | 0.27%  |          |
| TOTAL                        | 0    | 0.00% | 0    | 0.00% | 21,440 | 100.00% | 21,102 | -1.58% |          |